



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB4866

Introduced 01/19/06, by Rep. Angelo Saviano

SYNOPSIS AS INTRODUCED:

70 ILCS 805/18.6d

Amends the Downstate Forest Preserve District Act. Re-enacts the provisions of Section 18.6d of that Act, relating to the taxation of a landfill or other pollution control facility located in a forest preserve district. This Section was affected by Public Act 88-669, which has been held to be unconstitutional as a violation of the single subject clause of the Illinois Constitution. Includes validation provisions. Effective immediately.

LRB094 18831 EFG 54242 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 1. Findings; purpose; validation.

5 (a) The General Assembly finds and declares that:

6 (1) Public Act 88-669, effective November 29, 1994,
7 contained provisions amending Section 18.6d of the
8 Downstate Forest Preserve District Act, relating to the
9 taxation of a landfill or other pollution control facility
10 located in a forest preserve district. Public Act 88-669
11 also contained other provisions.

12 (2) The Illinois Supreme Court declared Public Act
13 88-669 to be unconstitutional as a violation of the single
14 subject clause of the Illinois Constitution in *People v.*
15 *Olender*, Docket No. 98932, opinion filed December 15, 2005.

16 (b) The purpose of this Act is to re-enact the provisions
17 of Section 18.6d of the Downstate Forest Preserve District Act
18 and to minimize or prevent any problems concerning those
19 provisions that may arise from the unconstitutionality of
20 Public Act 88-669. This re-enactment is intended to remove any
21 question as to the validity and content of those provisions; it
22 is not intended to supersede any other Public Act that amends
23 the provisions re-enacted in this Act. The re-enacted material
24 is shown in this Act as existing text (i.e., without
25 underscoring) and includes changes made by subsequent
26 amendments.

27 (c) The re-enactment of Section 18.6d of the Downstate
28 Forest Preserve District Act by this Act is not intended, and
29 shall not be construed, to impair any legal argument concerning
30 whether those provisions were substantially re-enacted by any
31 other Public Act.

32 (d) All otherwise lawful actions taken before the effective
33 date of this Act in reliance on or pursuant to the provisions

1 re-enacted by this Act, as those provisions were set forth in
2 Public Act 88-669 or as subsequently amended, by any officer,
3 employee, or agency of State government or by any other person
4 or entity, are hereby validated, except to the extent
5 prohibited under the Illinois or United States Constitution.

6 (e) This Act applies, without limitation, to actions
7 pending on or after the effective date of this Act, except to
8 the extent prohibited under the Illinois or United States
9 Constitution.

10 Section 5. The Downstate Forest Preserve District Act is
11 amended by changing Section 18.6d as follows:

12 (70 ILCS 805/18.6d)

13 Sec. 18.6d. All real property owned by a forest preserve
14 district that has located upon it an operating sanitary
15 landfill, pollution control facility, or new pollution control
16 facility shall be exempt from real estate taxation under
17 Section 15-150 of the Property Tax Code. In addition, the
18 operation or ownership of any sanitary landfill, pollution
19 control facility, or new pollution control facility that is
20 located on land owned by a forest preserve district shall not
21 be subject, directly or indirectly, to any leasehold taxes
22 under Section 9-195 of the Property Tax Code.

23 (Source: P.A. 88-503; 88-669, eff. 11-29-94; 88-670, 12-2-94;
24 88-681, eff. 12-22-94; 89-235, eff. 8-4-95.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.